


Name(s) shown on Form RI-1040NR

Your Social Security Number

RI SCHEDULE III NONRESIDENT TAX CALCULATION

THIS SCHEDULE IS ONLY TO BE COMPLETED BY FULL YEAR NONRESIDENTS. PART-YEAR RESIDENTS COMPLETE PAGE 11, SCHEDULE V.

PART 1 ALLOCATION AND TAX WORKSHEET

		Column A RHODE ISLAND	Column B FEDERAL
1. Wages, salaries, tips, etc. from Federal Form 1040 or 1040A, line 7; 1040EZ, line 1 or telefile, line 1.....	1.		
2. Interest and dividends from Federal Form 1040 or 1040A, lines 8A and 9a or 1040EZ, line 2.....	2.		
3. Business income from Federal Form 1040, line 12.....	3.		
4. Sale or exchange of property from Federal Form 1040, lines 13a and 14 or 1040A, line 10.....	4.		
5. Pension and annuities; rents, royalties, etc. from Federal Form 1040, lines 15b, 16b and 17 or 1040A, line 11b and 12b.....	5.		
6. Farm income from Federal Form 1040, line 18.....	6.		
7. Miscellaneous income from Federal Form 1040, lines 10, 11, 19, 20b and 21; 1040A, lines 13 and 14b or 1040EZ, line 3.....	7.		
8. TOTAL - add lines 1, 2, 3, 4, 5, 6 and 7.....	8.		
 9. Adjustments to AGI from Federal Form 1040, line 33 or 1040A, line 20.....	9.		
10. Adjusted gross income - subtract line 9 from line 8.....	10.		
11. Net modifications to Federal AGI.....	11.		
12. Modified Federal AGI - combine lines 10 and 11 (the amount in column B should be equal to the amount on RI-1040NR, page 1, line 3).....	12.		
13. Allocation - divide line 12, column A by line 12, column B (if line 12, column A is greater than line 12, column B then enter 1.0000).	13.		
14. RI tax after allowable federal credits before allocation from RI-1040NR, page 1, line 12.....	14.		
15. RI INCOME TAX - multiply line 14 by line 13 and enter here and on RI-1040NR, page 1, line 13 and check the N onresident box...	15.		

Name of Estate or Trust

Federal Identification Number

1.	RI taxable income, RI-1041, line 7.....	1.	_____
2.	Enter the SMALLER of Federal Schedule D, lines 15a or 16a, column (2).....	2.	_____
3.	Enter the amount from Federal Form 4952, line 4g.....	3.	_____
4.	Subtract line 3 from line 2.....	4.	_____
5.	Combine Federal Schedule D, lines 14a and 15e column (2). (if zero or less enter zero).....	5.	_____
6.	Enter the SMALLER of line 5 above or Federal Schedule D, line 15e column (2). (not less than zero).....	6.	_____
7.	Enter the amount from Federal Schedule D, line 15d, column (2).....	7.	_____
8.	Add lines 6 and 7.....	8.	_____
9.	Subtract line 8 from line 4. (if zero or less enter zero).....	9.	_____
10.	Subtract line 9 from line 1. (if zero or less enter zero).....	10.	_____
11.	Enter the SMALLER of: <ul style="list-style-type: none"> the amount on line 1 or \$1,900 	11.	_____
12.	Enter the SMALLER of line 10 or line 11.....	12.	_____
13.	Subtract line 4 from line 1. (if zero or less enter zero).....	13.	_____
14.	Enter the LARGER of line 12 or line 13.....	14.	_____
15.	Figure the tax on the amount on line 14. Use the 2003 Fiduciary Tax Rate Schedule located in the instructions.....	15.	_____
IF LINES 11 AND 12 ARE THE SAME, SKIP LINES 16 THROUGH 21 AND GO TO LINE 22. OTHERWISE, GO TO LINE 16.			
16.	Subtract line 12 from line 11.....	16.	_____
17.	Qualified 5 year gain, from Federal Schedule D, line 15C, column (2).....	17.	_____
18.	Enter the SMALLER of line 16 or line 17.....	18.	_____
19.	Multiply line 18 by 2.00% (.02).....	19.	_____
20.	Subtract line 18 from line 16.....	20.	_____
21.	Multiply line 20 by 2.5% (.025).....	21.	_____
IF LINES 1 AND 11 ARE THE SAME, SKIP LINES 22 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 22.			
22.	Enter the SMALLER of line 1 or line 9.....	22.	_____
23.	Enter the amount from line 16 above. (if line 16 is blank, enter zero).....	23.	_____
24.	Subtract line 23 from line 22.....	24.	_____
25.	Multiply line 24 by 5.00% (.05).....	25.	_____
IF LINE 7 IS ZERO OR BLANK, SKIP LINES 26 THROUGH 31 AND GO TO LINE 32. OTHERWISE, GO TO LINE 26.			
26.	Enter the smaller of line 4 or line 7.....	26.	_____
27.	Add lines 4 and 14.....	27.	_____
28.	Enter the amount from line 1.....	28.	_____
29.	Subtract line 28 from line 27. (if zero or less, enter zero).....	29.	_____
30.	Subtract line 29 from line 26. (if zero or less, enter zero).....	30.	_____
31.	Multiply line 30 by 6.25% (.0625).....	31.	_____
IF LINE 6 IS ZERO, SKIP LINES 32 THROUGH 34 AND GO TO LINE 35. OTHERWISE, GO TO LINE 32.			
32.	Add lines 14, 16, 24 and 30.....	32.	_____
33.	Subtract line 32 from line 1.....	33.	_____
34.	Multiply line 33 by 7.00% (.07).....	34.	_____
35.	Add lines 15, 19, 21, 25, 31 and 34.....	35.	_____
36.	Figure the tax on the amount on line 1. Use the 2003 Fiduciary Tax Rate Schedule located in the instructions.....	36.	_____
37.	Tax on all taxable income (including capital gains). Enter the SMALLER of line 35 or line 36. Also enter this amount on RI-1041, page 1, line 8A and check the RI Schedule D box.....	37.	<div style="border: 1px solid black; width: 100px; height: 30px;"></div>

SPECIFIC INSTRUCTIONS

COMPLETE THE FEDERAL INCOME TAX RETURN FIRST

The Federal Fiduciary Income Tax Return is the basis for preparing your Rhode Island Fiduciary Income Tax Return. In general, the Rhode Island fiduciary income tax is based on the fiduciary's federal total income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return.

Type of Return - Indicate by checking the appropriate box what type of return you are preparing. If you are preparing a bankruptcy estate, see the 2003 Rhode Island Fiduciary Tax Rate Schedules for instructions on how to file.

Names, Address and Federal Employer Identification Number - make sure the names, address and federal employer identification number on the return are correct. Incorrect entries could delay the processing of your return.

Year End - Indicate by checking the appropriate box whether the fiduciary is a calendar or fiscal year filer. If the fiduciary is a fiscal year filer, indicate the beginning and the year-end of the fiduciary in the space provided. Only fiduciaries with a fiscal year beginning in 2003 may use this form.

Line 1 - Federal Total Income of Fiduciary: Enter the amount of income from Federal Form 1041, line 9

Line 2 - Modifications Increasing Federal Total Income: Enter the amount of modifications increasing federal total income. Examples of modifications increasing federal income:

- (1) Interest income on obligations of any state, or its political subdivisions other than Rhode Island or its political subdivisions.
- (2) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States, but not of Rhode Island or its political subdivisions, to the extent exempted by the laws of the United States from federal income tax but not from state income taxes.
- (3) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-

17.

- (4) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income of which is exempt from Rhode Island personal income tax, to the extent such interest has been deducted in determining federal total income or taxable income.
- (5) Bonus depreciation that has been taken for federal purposes that must be added back to Rhode Island income.
- (6) Depreciation that has not been taken for federal purposes because of the increased section 179 depreciation was not taken originally.

Line 3 - Modifications Decreasing Federal Income: Enter as a negative number the amount of modifications decreasing federal income. Examples of modifications decreasing federal income:

- (1) Income from obligations of the United States Government to the extent included in gross income for federal tax purposes but exempt for state purposes. Example - United States Government Series E bond interest.
- (2) Rhode Island fiduciary adjustment as beneficiary of an estate or trust under Section 44-30-17.
- (3) Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States to the extent included in gross income for federal income tax purposes but exempt from state income taxes under laws of the United States.
- (4) Depreciation that has not been taken for federal purposes because of the bonus depreciation that must be subtracted from Rhode Island income.
- (5) Increased Section 179 depreciation that has been taken for federal purposes that must be added back to Rhode Island income.

Line 4 - Net Modifications: Combine lines 2 and 3.

Line 5 - Modified Federal Total Income: Combine lines 1 and 4. Add net increases or subtract net decreases, whichever applies.

Line 6 - Federal Total Deductions: Enter the amount of federal deductions from Federal Form 1041, lines 16 and 21.

Line 7 - Rhode Island Taxable Income: Subtract line 6 from line 5.

Line 8A - Rhode Island Income Tax: Enter the RI tax from the RI Fiduciary Tax Rate Schedules or RI Schedule D, whichever applies. Check the box to indicate the method used to calculate the RI tax. Check only one box.

Line 8B - Other Rhode Island Taxes: Enter the amount of other RI taxes from RI Schedule OT, page 2, line 51.

Line 9 - Rhode Island Alternative Minimum Tax: If the fiduciary is reporting an alternative minimum tax on the Federal Fiduciary Income Tax Return, the fiduciary must complete Form RI-6251 and enter the amount from line 25 on page 1, line 9 of Form RI-1041. Attach a copy of Form RI-6251 to the RI-1041. However, if the fiduciary claimed modifications to federal total income, the fiduciary may need to recalculate the federal alternative minimum tax based on the fiduciary's modified federal total income. If the fiduciary did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on the modified federal total income, the fiduciary must calculate a federal alternative minimum tax for Rhode Island purposes.

Line 10 - Total RI Tax To Be Allocated: Add lines 8A, 8B and 9.

Line 11 - Allowable Federal Credits: Enter amount from Federal Form 1041, schedule G, line 3.

Line 12 - RI Percentage of Allowable Federal Credits: Multiply the amount on line 11 by 25% (.25).

Line 13 - RI Tax After Allowable Federal Credits Before Allocation: Subtract line 12 from line 11.

Line 14 - Allocation: Nonresident estates or trusts enter the amount from page 2, schedule II, line 39. Resident estates or trusts enter 1.0000.

FEDERAL TOTAL DEDUCTION WORKSHEET for RI-1041, page 1, line 6

NOTE: Complete this schedule only if you have claimed a modification to Federal total income on RI-1041, lines 2 or 3. Keep a copy for your records. You do not need to submit this form with your return.

- | | | |
|---|-----|-------|
| 1. Total Distributions from Federal Form 1041, Schedule B, line 11..... | 1. | _____ |
| 2. Modifications decreasing federal total income from RI-1041, page 1, line 3..... | 2. | _____ |
| 3. Distributable Net Income (DNI) from Federal Form 1041, Schedule B, line 7..... | 3. | _____ |
| 4. Divide line 2 by line 3 (carry to 4 decimal places - if line 2 is zero enter zero)..... | 4. | _____ |
| 5. Multiply line 1 by line 4..... | 5. | _____ |
| 6. Distribution deduction - subtract line 5 from line 1..... | 6. | _____ |
| 7. Federal deductions from Federal Form 1041, line 16..... | 7. | _____ |
| 8. Estate tax deduction from Federal Form 1041, line 19..... | 8. | _____ |
| 9. Federal exemption from Federal Form 1041, line 20..... | 9. | _____ |
| 10. Add lines 7, 8 and 9..... | 10. | _____ |
| 11. TOTAL DEDUCTIONS - add lines 6 and 10 - enter here and on RI-1041, page 1, line 6..... | 11. | _____ |

RI-1040X Amended Rhode Island Individual Income Tax Return

(To be used by resident, nonresident and part-year resident taxpayers)

2003

Name and Address

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Present home address (number and street, including apartment no. or rural route)			Daytime Telephone Number ()
City, town or post office		State	Zip Code
			City or Town of Legal Residence

Please
print or type

Additional Information

A. Enter name and address used on original return (if same as above write "SAME")

B. Are you filing an amended federal income tax return? ☐ Yes ☐ No

C. Have you been advised your federal return is under examination? ☐ Yes ☐ No

Filing Status

D. On original return ☐ 1. Single ☐ 2. Married filing jointly ☐ 3. Married filing separately ☐ 4. Head of Household ☐ 5. Qualifying widow(er)

E. On this return ☐ 1. Single ☐ 2. Married filing jointly ☐ 3. Married filing separately ☐ 4. Head of Household ☐ 5. Qualifying widow(er)

Income

	A. Originally reported	B. Net change	C. Correct amount
1. Federal AGI (Adjusted Gross Income)	1.		
2. Modifications from RI-1040(NR), page 2, Schedule I, Line 25	2.		
3. Modified Federal AGI - Combine lines 1 and 2	3.		
4. Deductions (see instructions)	4.		
5. Subtract line 4 from line 3	5.		
6A. Number of Federal exemptions	6A.		
6B. Multiply line 6A by \$3,050 (see instructions)	6B.		
7. RI Taxable Income - subtract line 6B from line 5	7.		

Tax

8A. RI income tax

Check method used on line 8A, column C ☐ RI Tax Table or Rate Schedule ☐ RI Schedule CGW ☐ RI Schedule D ☐ RI Schedule J ☐ RI-8615

8B. Other RI Taxes from RI-1040(NR), page 3, line 15	8B.			
9. RI Alternative Minimum Tax from RI-1040(NR), page 6, line 14	9.			
10. Total RI income tax - add lines 8A, 8B and 9	10.			

Form Type

☐ **Residents** - Complete page 2, part 2 and enter the amount from line 10 on page 2, part 2, line 10.

☐ **Nonresidents** - Complete page 2, part 3 and enter the amount from line 10 on page 2, part 3, line 10.

Payments

17. Total RI Tax and checkoff contributions	17.			
18. A. RI 2003 income tax withheld	18A.			
B. 2003 estimated tax payments and 2002 carryforward	18B.			
C. Property tax relief credit from RI-1040H (residents only) or Nonresident real estate withholding (nonresidents only)	18C.			
D. RI Earned Income Credit from RI-1040(NR), page 3, line 9	18D.			
E. Other Payments	18E.			
F. Total - Add lines 18A, 18B, 18C, 18D and 18E	18F.			
G. Overpayment allowed on original return	18G.			
H. Total payments after overpayment - subtract line 18G from 18F	18H.			

Amount Due

19. A. If line 17 is larger than 18H, subtract line 18H from 17. This is the amount you owe	19A.			
B. Interest due on amount on line 19A	19B.			
C. Total balance due - add lines 19A and 19B	19C.			

Refund

20. If line 18H is larger than line 17, subtract line 17 from 18H. This is the amount you overpaid	20.			
21. Amount of overpayment to be refunded	21.			
22. Amount of overpayment to be applied to 2004 estimated tax	22.			

RETURN MUST BE SIGNED - SIGNATURE LINE IS LOCATED ON PAGE 2

Mail returns to - RI Division of Taxation One Capitol Hill Providence, RI 02908-5806

PART 2 RESIDENT CREDIT AND TAX CALCULATION

	A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax - enter the amount from page 1, line 10	10.		
11. A. RI percentage of allowable federal credits from RI-1040, page 2, line 34	11A.		
B. Other RI credits - indicate credit form numbers	11B.		
C. RI Credit for income taxes paid to other states from RI-1040, page 2, line 41.....	11C.		
12. Total RI credits - add lines 11A, 11B and 11C	12.		
13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)	13.		
14. RI Use/Sales tax from RI-1040, page 4, Schedule T-205P, line 31	14.		
15. Total RI tax - add lines 13 and 14	15.		
16. RI checkoff contributions from RI-1040, page 2, schedule IV, line 42G	16.		
17. Total RI tax and checkoff contributions - add lines 15 and 16 Enter here and on page 1, line 17	17.		

PART 3 NONRESIDENT CREDIT AND TAX CALCULATION

	A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax to be allocated - enter the amount from page 1, line 10	10.		
11. RI percentage of allowable federal credits from RI-1040NR, page 2, line 34	11.		
12. RI tax after allowable federal credits (before allocation) - subtract line 11 from line 10 (not less than zero)	12.		
13. RI allocated income tax (check only one) <input type="checkbox"/> All income is from RI, enter the amount from line 12 on this line. <input type="checkbox"/> Nonresident with income from outside RI, complete RI-1040NR, page 5, Schedule III and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete RI-1040NR, page 7, Schedule V and enter result on this line.	13.		
14. Other RI credits - indicate credit form numbers	14.		
15. Total RI income tax after RI credits - subtract line 14 from line 13 (not less than zero) ..	15.		
6. RI checkoff contributions from RI-1040NR, page 2, schedule IV, line 42G	16.		
17. \$ _____ from RI-1040NR, page 4, T-205P, line 31. Enter here and on page 1, line 17.	17.		

PART 4 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, you Form RI-1040X may be returned.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete			
Your Signature		Spouse's Signature	
Date		Date	
If you do not need form mailed to you next year, check box. <input type="checkbox"/>		May the division contact you preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Paid preparers signature and address		SSN, PTIN or EIN	
		Date	
Paid preparers address		Paid preparers telephone number	

Rhode Island Tax Table

2003



Use if your RI taxable income is less than \$60,000. If your taxable income is \$60,000 or more, use the Tax Rate Schedules located on page T-8.

Sample Table

If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is :					
25,200	25,250	946	946	995	946
25,250	25,300	948	948	998	948
25,300	25,350	950	950	1,002	950
25,350	25,400	952	952	1,005	952

EXAMPLE: You are filing a joint return. Your taxable income on page 1, line 7 of your RI return is \$25,300. (1) You find the \$25,300 - 25,350 income line. (2) You find the column for married filing jointly. The amount shown where the income line and filing status column meet is \$950. This is the tax amount you should enter on page 1, line 8 of your RI return.

If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :				If line 7 (taxable income) is :		And you are :			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is :						Your tax is :						Your tax is :					
0						2,000						4,000					
0	50	0	0	0	0	2,000	2,050	76	76	76	76	4,000	4,050	151	151	151	151
50	100	3	3	3	3	2,050	2,100	78	78	78	78	4,050	4,100	153	153	153	153
100	150	5	5	5	5	2,100	2,150	80	80	80	80	4,100	4,150	155	155	155	155
150	200	7	7	7	7	2,150	2,200	82	82	82	82	4,150	4,200	157	157	157	157
200	250	8	8	8	8	2,200	2,250	83	83	83	83	4,200	4,250	158	158	158	158
250	300	10	10	10	10	2,250	2,300	85	85	85	85	4,250	4,300	160	160	160	160
300	350	12	12	12	12	2,300	2,350	87	87	87	87	4,300	4,350	162	162	162	162
350	400	14	14	14	14	2,350	2,400	89	89	89	89	4,350	4,400	164	164	164	164
400	450	16	16	16	16	2,400	2,450	91	91	91	91	4,400	4,450	166	166	166	166
450	500	18	18	18	18	2,450	2,500	93	93	93	93	4,450	4,500	168	168	168	168
500	550	20	20	20	20	2,500	2,550	95	95	95	95	4,500	4,550	170	170	170	170
550	600	22	22	22	22	2,550	2,600	97	97	97	97	4,550	4,600	172	172	172	172
600	650	23	23	23	23	2,600	2,650	98	98	98	98	4,600	4,650	173	173	173	173
650	700	25	25	25	25	2,650	2,700	100	100	100	100	4,650	4,700	175	175	175	175
700	750	27	27	27	27	2,700	2,750	102	102	102	102	4,700	4,750	177	177	177	177
750	800	29	29	29	29	2,750	2,800	104	104	104	104	4,750	4,800	179	179	179	179
800	850	31	31	31	31	2,800	2,850	106	106	106	106	4,800	4,850	181	181	181	181
850	900	33	33	33	33	2,850	2,900	108	108	108	108	4,850	4,900	183	183	183	183
900	950	35	35	35	35	2,900	2,950	110	110	110	110	4,900	4,950	185	185	185	185
950	1,000	37	37	37	37	2,950	3,000	112	112	112	112	4,950	5,000	187	187	187	187
1,000						3,000						5,000					
1,000	1,050	38	38	38	38	3,000	3,050	113	113	113	113	5,000	5,050	188	188	188	188
1,050	1,100	40	40	40	40	3,050	3,100	115	115	115	115	5,050	5,100	190	190	190	190
1,100	1,150	42	42	42	42	3,100	3,150	117	117	117	117	5,100	5,150	192	192	192	192
1,150	1,200	44	44	44	44	3,150	3,200	119	119	119	119	5,150	5,200	194	194	194	194
1,200	1,250	46	46	46	46	3,200	3,250	121	121	121	121	5,200	5,250	196	196	196	196
1,250	1,300	48	48	48	48	3,250	3,300	123	123	123	123	5,250	5,300	198	198	198	198
1,300	1,350	50	50	50	50	3,300	3,350	125	125	125	125	5,300	5,350	200	200	200	200
1,350	1,400	52	52	52	52	3,350	3,400	127	127	127	127	5,350	5,400	202	202	202	202
1,400	1,450	53	53	53	53	3,400	3,450	128	128	128	128	5,400	5,450	203	203	203	203
1,450	1,500	55	55	55	55	3,450	3,500	130	130	130	130	5,450	5,500	205	205	205	205
1,500	1,550	57	57	57	57	3,500	3,550	132	132	132	132	5,500	5,550	207	207	207	207
1,550	1,600	59	59	59	59	3,550	3,600	134	134	134	134	5,550	5,600	209	209	209	209
1,600	1,650	61	61	61	61	3,600	3,650	136	136	136	136	5,600	5,650	211	211	211	211
1,650	1,700	63	63	63	63	3,650	3,700	138	138	138	138	5,650	5,700	213	213	213	213
1,700	1,750	65	65	65	65	3,700	3,750	140	140	140	140	5,700	5,750	215	215	215	215
1,750	1,800	67	67	67	67	3,750	3,800	142	142	142	142	5,750	5,800	217	217	217	217
1,800	1,850	68	68	68	68	3,800	3,850	143	143	143	143	5,800	5,850	218	218	218	218
1,850	1,900	70	70	70	70	3,850	3,900	145	145	145	145	5,850	5,900	220	220	220	220
1,900	1,950	72	72	72	72	3,900	3,950	147	147	147	147	5,900	5,950	222	222	222	222
1,950	2,000	74	74	74	74	3,950	4,000	149	149	149	149	5,950	6,000	224	224	224	224

* This column is also used by qualifying widow(er).